

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jackson Co Soil And Water Conservation District		
Unit Code:	039/010/17	County:	Jackson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$210,071		
Equalized Assessed Valuation:	\$260,714,700		
Population:	52,617		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$82,231		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$359,155	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$7	\$4,662	\$11
Revenues During FY 23:	\$246,130	\$96,734	\$23,932
Expenditures During FY 23:	\$177,179	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$3	\$701	\$6
Revenues over/under Expenditures:	\$68,951	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	241.62%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$428,106	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$8	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$106,546	\$18,430	\$0
Total Unreserved Funds:	\$195,037	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jackson County Mass Transit District		
Unit Code:	039/010/23	County:	Jackson
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,112,676		
Equalized Assessed Valuation:	\$		
Population:	56,750		
Employees:			
Full Time:	23		
Part Time:	3		
Salaries Paid:	\$1,271,592		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$1	\$96,734	\$23,932
Expenditures During FY 23:	\$1	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$148,958	\$14,978,993	\$0
Per Capita Debt:	\$3	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,205,889	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$21	\$206,339	\$0
Revenues During FY 23:	\$2,671,199	\$7,409,480	\$0
Expenditures During FY 23:	\$2,474,840	\$6,910,122	\$0
Per Capita Revenues:	\$47	\$46,082	\$0
Per Capita Expenses:	\$44	\$37,414	\$0
Operating Income (loss):	\$196,359	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	56.66%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$1,402,248	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$25	\$215,011	\$0

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jacksonville Airport Authority		
Unit Code:	069/010/03	County:	Morgan
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,339,725		
Equalized Assessed Valuation:	\$335,200,303		
Population:	18,603		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$182,242		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$1	\$96,734	\$23,932
Expenditures During FY 23:	\$1	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,672,300	\$14,978,993	\$0
Per Capita Debt:	\$90	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$3,191,447	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$172	\$206,339	\$0
Revenues During FY 23:	\$1,795,711	\$7,409,480	\$0
Expenditures During FY 23:	\$844,172	\$6,910,122	\$0
Per Capita Revenues:	\$97	\$46,082	\$0
Per Capita Expenses:	\$45	\$37,414	\$0
Operating Income (loss):	\$951,539	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	490.78%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$4,142,986	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$223	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jamaica-Vance Multi Township Tax Assessment District		
Unit Code:	092/030/24	County:	Vermilion
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,741		
Equalized Assessed Valuation:	\$48,078,416		
Population:	1,186		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$12,000		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$35,171	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$30	\$4,662	\$11
Revenues During FY 23:	\$15,741	\$96,734	\$23,932
Expenditures During FY 23:	\$14,330	\$86,758	\$19,499
Per Capita Revenues:	\$13	\$688	\$7
Per Capita Expenditures:	\$12	\$701	\$6
Revenues over/under Expenditures:	\$1,411	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	255.28%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$36,582	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$31	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jasper Co Soil And Water Conservation District		
Unit Code:	040/010/17	County:	Jasper
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$249,125		
Equalized Assessed Valuation:	\$221,070,833		
Population:	9,547		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$110,806		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$566,149	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$59	\$4,662	\$11
Revenues During FY 23:	\$241,559	\$96,734	\$23,932
Expenditures During FY 23:	\$249,124	\$86,758	\$19,499
Per Capita Revenues:	\$25	\$688	\$7
Per Capita Expenditures:	\$26	\$701	\$6
Revenues over/under Expenditures:	(\$7,565)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	224.22%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$558,584	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$59	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,094	\$15,496	\$0
Total Unrestricted Net Assets:	\$500,490	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jefferson Co Soil And Water Conservation District		
Unit Code:	041/010/17	County:	Jefferson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$318,755		
Equalized Assessed Valuation:	\$354,102,046		
Population:	40,045		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$163,517		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$495,215	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$12	\$4,662	\$11
Revenues During FY 23:	\$330,371	\$96,734	\$23,932
Expenditures During FY 23:	\$298,616	\$86,758	\$19,499
Per Capita Revenues:	\$8	\$688	\$7
Per Capita Expenditures:	\$7	\$701	\$6
Revenues over/under Expenditures:	\$31,755	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	176.47%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$526,970	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$13	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$302,194	\$15,496	\$0
Total Unrestricted Net Assets:	\$220,059	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jersey Hospital District		
Unit Code:	042/010/08	County:	Jersey
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,684,156		
Equalized Assessed Valuation:	\$425,092,052		
Population:	21,246		
Employees:			
Full Time:	317		
Part Time:	153		
Salaries Paid:	\$25,685,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$1	\$96,734	\$23,932
Expenditures During FY 23:	\$1	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,841,906	\$14,978,993	\$0
Per Capita Debt:	\$87	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$28,713,972	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,352	\$206,339	\$0
Revenues During FY 23:	\$57,867,598	\$7,409,480	\$0
Expenditures During FY 23:	\$58,369,571	\$6,910,122	\$0
Per Capita Revenues:	\$2,724	\$46,082	\$0
Per Capita Expenses:	\$2,747	\$37,414	\$0
Operating Income (loss):	(\$501,973)	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	48.33%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$28,211,999	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,328	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jersey Co Soil And Water Conservation District		
Unit Code:	042/010/17	County:	Jersey
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$199,222		
Equalized Assessed Valuation:	\$473,074,135		
Population:	21,552		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$70,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$187,250	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$9	\$4,662	\$11
Revenues During FY 23:	\$199,221	\$96,734	\$23,932
Expenditures During FY 23:	\$150,935	\$86,758	\$19,499
Per Capita Revenues:	\$9	\$688	\$7
Per Capita Expenditures:	\$7	\$701	\$6
Revenues over/under Expenditures:	\$48,286	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	156.05%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$235,536	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$11	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$150,935	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jo Daviess Soil And Water Conservation District		
Unit Code:	043/010/17	County:	Jo Daviess
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$160,520		
Equalized Assessed Valuation:	\$692,607,811		
Population:	22,407		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$57,408		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$264,487	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$12	\$4,662	\$11
Revenues During FY 23:	\$160,521	\$96,734	\$23,932
Expenditures During FY 23:	\$126,433	\$86,758	\$19,499
Per Capita Revenues:	\$7	\$688	\$7
Per Capita Expenditures:	\$6	\$701	\$6
Revenues over/under Expenditures:	\$34,088	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	236.15%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$298,575	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$13	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$298,575	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	JoDavieess/Carroll Solid Waste Agency		
Unit Code:	043/010/39	County:	Jo Davieess
Fiscal Year End:	11/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$14,000		
Equalized Assessed Valuation:	\$1,100,000,000		
Population:	37,287		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,836	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$14,831	\$96,734	\$23,932
Expenditures During FY 23:	\$13,997	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$834	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	119.10%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$16,670	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Johannisburg-Lively Grove-Venedy #4 Multi Township Tax Assessment		
Unit Code:	095/040/24	County:	Washington
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$58,875		
Equalized Assessed Valuation:	\$40,200,011		
Population:	1,456		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$10,542		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$46,050	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$32	\$4,662	\$11
Revenues During FY 23:	\$12,481	\$96,734	\$23,932
Expenditures During FY 23:	\$13,021	\$86,758	\$19,499
Per Capita Revenues:	\$9	\$688	\$7
Per Capita Expenditures:	\$9	\$701	\$6
Revenues over/under Expenditures:	(\$540)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	349.51%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$45,510	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$31	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$45,510	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Johnson County Soil And Water Conservation District		
Unit Code:	044/010/17	County:	Johnson
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$187,048		
Equalized Assessed Valuation:	\$191,530,120		
Population:	13,308		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$67,745		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$197,699	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$15	\$4,662	\$11
Revenues During FY 23:	\$153,650	\$96,734	\$23,932
Expenditures During FY 23:	\$111,337	\$86,758	\$19,499
Per Capita Revenues:	\$12	\$688	\$7
Per Capita Expenditures:	\$8	\$701	\$6
Revenues over/under Expenditures:	\$42,313	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	210.74%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$234,627	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$18	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$50,419	\$18,430	\$0
Total Unreserved Funds:	\$184,208	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jonathan Creek-Lowe Multi Township Tax Assessment District														
Unit Code:	070/020/24	County:	Moultrie												
Fiscal Year End:	3/31/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$16,500														
Equalized Assessed Valuation:	\$83,159,699														
Population:	2,728														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,412	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$12	\$4,662	\$11
Revenues During FY 23:	\$16,578	\$96,734	\$23,932
Expenditures During FY 23:	\$14,583	\$86,758	\$19,499
Per Capita Revenues:	\$6	\$688	\$7
Per Capita Expenditures:	\$5	\$701	\$6
Revenues over/under Expenditures:	\$1,995	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	228.06%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$33,258	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$12	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$33,258	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Joppa Sanitary District		
Unit Code:	061/010/16	County:	Massac
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$68,552		
Equalized Assessed Valuation:	\$1,421,581		
Population:	155		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$11,830		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$105,650	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$682	\$4,662	\$11
Revenues During FY 23:	\$34,993	\$96,734	\$23,932
Expenditures During FY 23:	\$42,000	\$86,758	\$19,499
Per Capita Revenues:	\$226	\$688	\$7
Per Capita Expenditures:	\$271	\$701	\$6
Revenues over/under Expenditures:	(\$7,007)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	234.86%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$98,643	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$636	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$98,643	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$98,643	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Justice-Willow Springs Water Commission Water Service District		
Unit Code:	016/015/19	County:	Cook
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,369,750		
Equalized Assessed Valuation:	\$1		
Population:	18,420		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$557,656		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$22,671	\$14,978,993	\$0
Per Capita Debt:	\$1	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$30,980,900	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,682	\$206,339	\$0
Revenues During FY 23:	\$8,944,829	\$7,409,480	\$0
Expenditures During FY 23:	\$7,852,380	\$6,910,122	\$0
Per Capita Revenues:	\$486	\$46,082	\$0
Per Capita Expenses:	\$426	\$37,414	\$0
Operating Income (loss):	\$1,092,449	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	408.45%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$32,073,349	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,741	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Kane County Forest Preserve District		
Unit Code:	045/010/07	County:	Kane
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$53,908,203		
Equalized Assessed Valuation:	\$17,821,477,181		
Population:	514,182		
Employees:			
Full Time:	82		
Part Time:	90		
Salaries Paid:	\$5,018,409		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$10,865,324	\$18,394,747	\$3,676,770
Per Capita Beginning Fund Balance:	\$21	\$2,972	\$62
Revenues During FY 23:	\$11,360,529	\$16,569,932	\$4,852,347
Expenditures During FY 23:	\$11,343,263	\$14,893,622	\$4,879,004
Per Capita Revenues:	\$22	\$14,413	\$67
Per Capita Expenditures:	\$22	\$14,208	\$63
Revenues over/under Expenditures:	\$17,266	\$1,676,311	\$651,357
Ratio of Fund Balance to Expenditures:	95.94%	143.66%	95.94%
Ending Fund Balance for FY 23:	\$10,882,590	\$19,758,248	\$3,811,701
Per Capita Ending Fund Balance:	\$21	\$3,181	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,237	\$0
Total Unreserved Funds:	\$0	\$89,070	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,319,890	\$5,011,004	\$546,639
Total Unrestricted Net Assets:	\$24,003,846	\$11,213,366	\$3,494,660

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$104,315,591	\$15,500,551	\$450,000
Per Capita Debt:	\$203	\$404	\$7
General Obligation Debt over EAV:	0.52%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$9,210,042	\$2,931,256	\$0
Per Capita Beginning Retained Earnings	\$18	\$37	\$0
Revenues During FY 23:	\$944,703	\$656,666	\$0
Expenditures During FY 23:	\$1,035,289	\$534,694	\$0
Per Capita Revenues:	\$2	\$12	\$0
Per Capita Expenses:	\$2	\$9	\$0
Operating Income (loss):	(\$90,586)	\$121,973	\$0
Ratio of Retained Earnings to Expenses:	880.86%	154.04%	0.00%
Ending Retained Earnings for FY 23:	\$9,119,456	\$3,019,900	\$0
Per Capita Ending Retained Earnings:	\$18	\$38	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kane-DuPage Co. Soil And Water Conservation District		
Unit Code:	045/010/17	County:	Kane
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$340,711		
Equalized Assessed Valuation:	\$63,584,479.665		
Population:	1,435,083		
Employees:			
Full Time:	3		
Part Time:	2		
Salaries Paid:	\$204,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$606,071	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$344,226	\$96,734	\$23,932
Expenditures During FY 23:	\$311,577	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$32,649	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	206.45%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$643,260	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,637	\$15,496	\$0
Total Unrestricted Net Assets:	\$619,623	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee River Conservancy District							
Unit Code:	046/010/14	County: Kankakee						
Fiscal Year End:	5/31/2023							
Accounting Method:	Cash With Assets							
Appropriation or Budget:	\$68,000							
Equalized Assessed Valuation:	\$15,373,340							
Population:	1,590							
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 85%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>		Full Time:		Part Time:		Salaries Paid:	\$
Full Time:								
Part Time:								
Salaries Paid:	\$							

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$31,310	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$20	\$4,662	\$11
Revenues During FY 23:	\$10,991	\$96,734	\$23,932
Expenditures During FY 23:	\$7,983	\$86,758	\$19,499
Per Capita Revenues:	\$7	\$688	\$7
Per Capita Expenditures:	\$5	\$701	\$6
Revenues over/under Expenditures:	\$3,008	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	429.89%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$34,318	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$22	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$34,317	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee Co Soil And Water Conservation District		
Unit Code:	046/010/17	County:	Kankakee
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$231,507		
Equalized Assessed Valuation:	\$2,391,217,939		
Population:	109,605		
Employees:			
Full Time:	2		
Part Time:	2		
Salaries Paid:	\$147,189		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$320,772	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$3	\$4,662	\$11
Revenues During FY 23:	\$234,352	\$96,734	\$23,932
Expenditures During FY 23:	\$250,426	\$86,758	\$19,499
Per Capita Revenues:	\$2	\$688	\$7
Per Capita Expenditures:	\$2	\$701	\$6
Revenues over/under Expenditures:	(\$16,074)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	121.67%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$304,698	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$3	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$42,957	\$18,430	\$0
Total Unreserved Funds:	\$261,741	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee Co. Public Building Commission		
Unit Code:	046/010/33	County:	Kankakee
Fiscal Year End:	10/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,418		
Equalized Assessed Valuation:	\$239,121,793		
Population:	106,074		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$343,946	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$3	\$4,662	\$11
Revenues During FY 23:	\$29,134	\$96,734	\$23,932
Expenditures During FY 23:	\$22,837	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$6,297	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	1,533.66%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$350,243	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$3	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$350,243	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$640,000	\$14,978,993	\$0
Per Capita Debt:	\$6	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kankakee River Valley Forest Preserve District		
Unit Code:	046/010/07	County:	Kankakee
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$600,823		
Equalized Assessed Valuation:	\$397,781,685		
Population:	70,500		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$56,820	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$392,092	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$6	\$4,662	\$11
Revenues During FY 23:	\$210,218	\$96,734	\$23,932
Expenditures During FY 23:	\$114,508	\$86,758	\$19,499
Per Capita Revenues:	\$3	\$688	\$7
Per Capita Expenditures:	\$2	\$701	\$6
Revenues over/under Expenditures:	\$95,710	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	426.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$487,802	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$7	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$488,452	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Kankakee Valley Airport Authority		
Unit Code:	046/010/03	County:	Kankakee
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,237,352		
Equalized Assessed Valuation:	\$796,223,269		
Population:	60,000		
Employees:			
Full Time:	5		
Part Time:	8		
Salaries Paid:	\$349,637		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$559,250	\$18,394,747	\$3,676,770
Per Capita Beginning Fund Balance:	\$9	\$2,972	\$62
Revenues During FY 23:	\$1,085,988	\$16,569,932	\$4,852,347
Expenditures During FY 23:	\$718,432	\$14,893,622	\$4,879,004
Per Capita Revenues:	\$18	\$14,413	\$67
Per Capita Expenditures:	\$12	\$14,208	\$63
Revenues over/under Expenditures:	\$367,556	\$1,676,311	\$651,357
Ratio of Fund Balance to Expenditures:	130.34%	143.66%	95.94%
Ending Fund Balance for FY 23:	\$936,406	\$19,758,248	\$3,811,701
Per Capita Ending Fund Balance:	\$16	\$3,181	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,237	\$0
Total Unreserved Funds:	\$0	\$89,070	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,375	\$5,011,004	\$546,639
Total Unrestricted Net Assets:	\$2,201,788	\$11,213,366	\$3,494,660

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,172,000	\$15,500,551	\$450,000
Per Capita Debt:	\$20	\$404	\$7
General Obligation Debt over EAV:	0.15%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$316,301	\$2,931,256	\$0
Per Capita Beginning Retained Earnings	\$5	\$37	\$0
Revenues During FY 23:	\$574,320	\$656,666	\$0
Expenditures During FY 23:	\$564,805	\$534,694	\$0
Per Capita Revenues:	\$10	\$12	\$0
Per Capita Expenses:	\$9	\$9	\$0
Operating Income (loss):	\$9,515	\$121,973	\$0
Ratio of Retained Earnings to Expenses:	55.99%	154.04%	0.00%
Ending Retained Earnings for FY 23:	\$316,216	\$3,019,900	\$0
Per Capita Ending Retained Earnings:	\$5	\$38	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kansas Grandview Buck Multi Township Tax Assessment District		
Unit Code:	023/030/24	County:	EDGAR
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,649		
Equalized Assessed Valuation:	\$13,046,140		
Population:	1,600		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,214	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$5	\$4,662	\$11
Revenues During FY 23:	\$7,008	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$4	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$7,008	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$14,222	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$9	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kaskaskia Port District
Unit Code:	079/010/25
County:	Randolph
Fiscal Year End:	6/30/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$600,000
Equalized Assessed Valuation:	\$1
Population:	1
Employees:	
Full Time:	1
Part Time:	1
Salaries Paid:	\$89,772

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$1	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$1	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$1	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$828,793	\$14,978,993	\$0
Per Capita Debt:	\$828,793	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,234,710	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$2,234,710	\$206,339	\$0
Revenues During FY 23:	\$1,061,885	\$7,409,480	\$0
Expenditures During FY 23:	\$996,345	\$6,910,122	\$0
Per Capita Revenues:	\$1,061,885	\$46,082	\$0
Per Capita Expenses:	\$996,345	\$37,414	\$0
Operating Income (loss):	\$65,540	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	230.87%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$2,300,250	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$2,300,250	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kaskaskia Water Service District		
Unit Code:	088/015/19	County:	St. Clair
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,745,500		
Equalized Assessed Valuation:	\$1		
Population:	45,000		
Employees:			
Full Time:	6		
Part Time:	8		
Salaries Paid:	\$285,642		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$8,260,800	\$14,978,993	\$0
Per Capita Debt:	\$184	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,882,734	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$42	\$206,339	\$0
Revenues During FY 23:	\$1,667,173	\$7,409,480	\$0
Expenditures During FY 23:	\$1,633,006	\$6,910,122	\$0
Per Capita Revenues:	\$37	\$46,082	\$0
Per Capita Expenses:	\$36	\$37,414	\$0
Operating Income (loss):	\$34,167	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	117.38%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$1,916,901	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$43	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Keene & Lima Multi Township Tax Assessment District		
Unit Code:	001/040/24	County:	Adams
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$39,175		
Equalized Assessed Valuation:	\$27,474,926		
Population:	1,444		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$9,919		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$32,142	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$22	\$4,662	\$11
Revenues During FY 23:	\$8,661	\$96,734	\$23,932
Expenditures During FY 23:	\$12,785	\$86,758	\$19,499
Per Capita Revenues:	\$6	\$688	\$7
Per Capita Expenditures:	\$9	\$701	\$6
Revenues over/under Expenditures:	(\$4,124)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	219.15%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$28,018	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$19	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kendall Co Soil And Water Conservation District		
Unit Code:	047/010/17	County:	Kendall
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$240,163		
Equalized Assessed Valuation:	\$		
Population:	134,867		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$118,785		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$301,991	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$2	\$4,662	\$11
Revenues During FY 23:	\$240,162	\$96,734	\$23,932
Expenditures During FY 23:	\$200,628	\$86,758	\$19,499
Per Capita Revenues:	\$2	\$688	\$7
Per Capita Expenditures:	\$1	\$701	\$6
Revenues over/under Expenditures:	\$39,534	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	170.23%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$341,525	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$3	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$330,360	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kendall Co #1 Multi Township Tax Assessment District		
Unit Code:	047/010/24	County:	Kendall
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$93,948		
Equalized Assessed Valuation:	\$669,333,929		
Population:	18,197		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$80,555		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$42,539	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$2	\$4,662	\$11
Revenues During FY 23:	\$98,640	\$96,734	\$23,932
Expenditures During FY 23:	\$114,483	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$6	\$701	\$6
Revenues over/under Expenditures:	(\$15,843)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	23.32%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$26,696	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$1	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$444,976	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kewanee Airport Authority		
Unit Code:	037/010/03	County:	Henry
Fiscal Year End:	4/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$729,000		
Equalized Assessed Valuation:	\$85,579,669		
Population:	12,229		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$205,292	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$17	\$4,662	\$11
Revenues During FY 23:	\$384,210	\$96,734	\$23,932
Expenditures During FY 23:	\$266,555	\$86,758	\$19,499
Per Capita Revenues:	\$31	\$688	\$7
Per Capita Expenditures:	\$22	\$701	\$6
Revenues over/under Expenditures:	\$117,655	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	94.90%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$252,961	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$21	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,803	\$15,496	\$0
Total Unrestricted Net Assets:	\$252,961	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kimberly Heights Sanitary District		
Unit Code:	016/090/16	County:	Cook
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$220,000		
Equalized Assessed Valuation:	\$11,981,582		
Population:	547		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$161,579	\$14,978,993	\$0
Per Capita Debt:	\$295	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$662,766	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,212	\$206,339	\$0
Revenues During FY 23:	\$96,856	\$7,409,480	\$0
Expenditures During FY 23:	\$46,468	\$6,910,122	\$0
Per Capita Revenues:	\$177	\$46,082	\$0
Per Capita Expenses:	\$85	\$37,414	\$0
Operating Income (loss):	\$50,388	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	1,534.72%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$713,154	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,304	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kinkaid-Reed's Creek River Conservancy District		
Unit Code:	039/010/14	County:	Jackson
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,076,514		
Equalized Assessed Valuation:	\$367,673,608		
Population:	26,000		
Employees:			
Full Time:		10	
Part Time:		17	
Salaries Paid:	\$648,685		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,345,258	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$52	\$4,662	\$11
Revenues During FY 23:	\$554,072	\$96,734	\$23,932
Expenditures During FY 23:	\$480,382	\$86,758	\$19,499
Per Capita Revenues:	\$21	\$688	\$7
Per Capita Expenditures:	\$18	\$701	\$6
Revenues over/under Expenditures:	\$73,690	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	292.53%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$1,405,245	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$54	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$1,409,230	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,762,226	\$14,978,993	\$0
Per Capita Debt:	\$145	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,008,406	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$77	\$206,339	\$0
Revenues During FY 23:	\$2,716,293	\$7,409,480	\$0
Expenditures During FY 23:	\$2,434,528	\$6,910,122	\$0
Per Capita Revenues:	\$104	\$46,082	\$0
Per Capita Expenses:	\$94	\$37,414	\$0
Operating Income (loss):	\$281,765	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	88.89%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$2,164,011	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$83	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kishwaukee Water Reclamation District Sanitary District		
Unit Code:	019/010/16	County:	DeKalb
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,058,318		
Equalized Assessed Valuation:	\$776,991,340		
Population:	44,000		
Employees:			
Full Time:	19		
Part Time:	2		
Salaries Paid:	\$1,622,898		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$62,128,869	\$14,978,993	\$0
Per Capita Debt:	\$1,412	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$70,311,225	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,598	\$206,339	\$0
Revenues During FY 23:	\$10,333,297	\$7,409,480	\$0
Expenditures During FY 23:	\$9,893,335	\$6,910,122	\$0
Per Capita Revenues:	\$235	\$46,082	\$0
Per Capita Expenses:	\$225	\$37,414	\$0
Operating Income (loss):	\$439,962	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	715.14%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$70,751,187	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,608	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Knox Co Soil And Water Conservation District		
Unit Code:	048/010/17	County:	Knox
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$177,158		
Equalized Assessed Valuation:	\$988,670,512		
Population:	48,640		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$75,868		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$227,837	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$5	\$4,662	\$11
Revenues During FY 23:	\$239,125	\$96,734	\$23,932
Expenditures During FY 23:	\$246,319	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$5	\$701	\$6
Revenues over/under Expenditures:	(\$7,194)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	89.58%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$220,643	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$5	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,168	\$15,496	\$0
Total Unrestricted Net Assets:	\$193,475	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Knox County Exposition and Auditorium Authority		
Unit Code:	048/005/09	County:	Knox
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$615,096		
Equalized Assessed Valuation:	\$1		
Population:	48,640		
Employees:			
Full Time:	3		
Part Time:	1		
Salaries Paid:	\$110,827		

Blended Component Units
Number Submitted = 1 ORPHEUM THEATRE OF GALESBURG, IL N

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$1	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,008,089	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$41	\$206,339	\$0
Revenues During FY 23:	\$573,023	\$7,409,480	\$0
Expenditures During FY 23:	\$615,095	\$6,910,122	\$0
Per Capita Revenues:	\$12	\$46,082	\$0
Per Capita Expenses:	\$13	\$37,414	\$0
Operating Income (loss):	(\$42,072)	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	319.63%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$1,966,017	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$40	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Knox County North Multi Township Tax Assessment District		
Unit Code:	048/070/24	County:	Knox
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$181,200		
Equalized Assessed Valuation:	\$298,307,903		
Population:	6,252		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$87,156		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$96,270	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$15	\$4,662	\$11
Revenues During FY 23:	\$120,689	\$96,734	\$23,932
Expenditures During FY 23:	\$114,419	\$86,758	\$19,499
Per Capita Revenues:	\$19	\$688	\$7
Per Capita Expenditures:	\$18	\$701	\$6
Revenues over/under Expenditures:	\$6,270	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	89.62%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$102,540	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$16	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$93,807	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	La Grange Highlands Sanitary District		
Unit Code:	016/100/16	County:	Cook
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,240,200		
Equalized Assessed Valuation:	\$230,117,069		
Population:	6,600		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$330,957		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$185,192	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$28	\$4,662	\$11
Revenues During FY 23:	\$643,598	\$96,734	\$23,932
Expenditures During FY 23:	\$621,077	\$86,758	\$19,499
Per Capita Revenues:	\$98	\$688	\$7
Per Capita Expenditures:	\$94	\$701	\$6
Revenues over/under Expenditures:	\$22,521	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	33.44%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$207,713	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$31	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	(\$15,594)	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,526,130	\$14,978,993	\$0
Per Capita Debt:	\$231	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$13,884,285	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$2,104	\$206,339	\$0
Revenues During FY 23:	\$2,110,275	\$7,409,480	\$0
Expenditures During FY 23:	\$1,768,577	\$6,910,122	\$0
Per Capita Revenues:	\$320	\$46,082	\$0
Per Capita Expenses:	\$268	\$37,414	\$0
Operating Income (loss):	\$341,698	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	804.37%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$14,225,983	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$2,155	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Arisipie Sanitary District		
Unit Code:	006/005/16	County:	Bureau
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$615,100		
Equalized Assessed Valuation:	\$1,211,445		
Population:	56		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	(\$15,014)	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	(\$268)	\$4,662	\$11
Revenues During FY 23:	\$1,728	\$96,734	\$23,932
Expenditures During FY 23:	\$7,314	\$86,758	\$19,499
Per Capita Revenues:	\$31	\$688	\$7
Per Capita Expenditures:	\$131	\$701	\$6
Revenues over/under Expenditures:	(\$5,586)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	(281.65%)	255.92%	136.43%
Ending Fund Balance for FY 23:	(\$20,600)	\$219,348	\$39,436
Per Capita Ending Fund Balance:	(\$368)	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,193	\$15,496	\$0
Total Unrestricted Net Assets:	\$12,930	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$359,985	\$14,978,993	\$0
Per Capita Debt:	\$6,428	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$293,707	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$5,245	\$206,339	\$0
Revenues During FY 23:	\$42,028	\$7,409,480	\$0
Expenditures During FY 23:	\$32,497	\$6,910,122	\$0
Per Capita Revenues:	\$751	\$46,082	\$0
Per Capita Expenses:	\$580	\$37,414	\$0
Operating Income (loss):	\$9,531	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	933.13%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$303,238	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$5,415	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Bank-Two Mile Grove Cemetery District		
Unit Code:	054/010/04	County:	Logan
Fiscal Year End:	7/1/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$36,750		
Equalized Assessed Valuation:	\$39,139,365		
Population:	791		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$7,860		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$63,344	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$80	\$4,662	\$11
Revenues During FY 23:	\$28,633	\$96,734	\$23,932
Expenditures During FY 23:	\$13,886	\$86,758	\$19,499
Per Capita Revenues:	\$36	\$688	\$7
Per Capita Expenditures:	\$18	\$701	\$6
Revenues over/under Expenditures:	\$14,747	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	562.37%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$78,091	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$99	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$78,092	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lake County Forest Preserve District
Unit Code:	049/010/07
County:	Lake
Fiscal Year End:	12/31/2023
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$104,930,002
Equalized Assessed Valuation:	\$30,497,825,307
Population:	708,760
Employees:	
Full Time:	196
Part Time:	325
Salaries Paid:	\$18,276,273

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$49,718,108	\$18,394,747	\$3,676,770
Per Capita Beginning Fund Balance:	\$70	\$2,972	\$62
Revenues During FY 23:	\$42,616,592	\$16,569,932	\$4,852,347
Expenditures During FY 23:	\$39,309,618	\$14,893,622	\$4,879,004
Per Capita Revenues:	\$60	\$14,413	\$67
Per Capita Expenditures:	\$55	\$14,208	\$63
Revenues over/under Expenditures:	\$3,306,974	\$1,676,311	\$651,357
Ratio of Fund Balance to Expenditures:	133.45%	143.66%	95.94%
Ending Fund Balance for FY 23:	\$52,458,703	\$19,758,248	\$3,811,701
Per Capita Ending Fund Balance:	\$74	\$3,181	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$20,237	\$0
Total Unreserved Funds:	\$0	\$89,070	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,405,438	\$5,011,004	\$546,639
Total Unrestricted Net Assets:	\$42,297,086	\$11,213,366	\$3,494,660

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$150,554,656	\$15,500,551	\$450,000
Per Capita Debt:	\$212	\$404	\$7
General Obligation Debt over EAV:	0.49%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$20,221,764	\$2,931,256	\$0
Per Capita Beginning Retained Earnings	\$29	\$37	\$0
Revenues During FY 23:	\$6,250,489	\$656,666	\$0
Expenditures During FY 23:	\$4,913,121	\$534,694	\$0
Per Capita Revenues:	\$9	\$12	\$0
Per Capita Expenses:	\$7	\$9	\$0
Operating Income (loss):	\$1,337,368	\$121,973	\$0
Ratio of Retained Earnings to Expenses:	438.90%	154.04%	0.00%
Ending Retained Earnings for FY 23:	\$21,563,632	\$3,019,900	\$0
Per Capita Ending Retained Earnings:	\$30	\$38	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Egypt Public Water District
Unit Code:	100/015/37
County:	Williamson
Fiscal Year End:	10/31/2023
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$3,759,281
Equalized Assessed Valuation:	\$
Population:	11,368
Employees:	
Full Time:	18
Part Time:	
Salaries Paid:	\$974,153

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$3,560,000	\$14,978,993	\$0
Per Capita Debt:	\$313	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$11,234,957	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$988	\$206,339	\$0
Revenues During FY 23:	\$3,901,750	\$7,409,480	\$0
Expenditures During FY 23:	\$3,759,281	\$6,910,122	\$0
Per Capita Revenues:	\$343	\$46,082	\$0
Per Capita Expenses:	\$331	\$37,414	\$0
Operating Income (loss):	\$142,469	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	305.72%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$11,492,970	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,011	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Marian River Conservancy District														
Unit Code:	045/010/14	County:	Kane												
Fiscal Year End:	6/30/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$167,506														
Equalized Assessed Valuation:	\$17,332,446														
Population:	1,870														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$167,804	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$90	\$4,662	\$11
Revenues During FY 23:	\$20,688	\$96,734	\$23,932
Expenditures During FY 23:	\$3,413	\$86,758	\$19,499
Per Capita Revenues:	\$11	\$688	\$7
Per Capita Expenditures:	\$2	\$701	\$6
Revenues over/under Expenditures:	\$17,275	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	5,422.77%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$185,079	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$99	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake Mattoon Water Service District		
Unit Code:	018/010/19	County:	Cumberland
Fiscal Year End:	8/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$248,800		
Equalized Assessed Valuation:	\$		
Population:	500		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$46,241		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$483,888	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$968	\$206,339	\$0
Revenues During FY 23:	\$270,444	\$7,409,480	\$0
Expenditures During FY 23:	\$184,994	\$6,910,122	\$0
Per Capita Revenues:	\$541	\$46,082	\$0
Per Capita Expenses:	\$370	\$37,414	\$0
Operating Income (loss):	\$85,450	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	307.76%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$569,338	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,139	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lake-In-The-Hills Sanitary District		
Unit Code:	063/010/16	County:	Mchenry
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,069,500		
Equalized Assessed Valuation:	\$935,167,029		
Population:	33,000		
Employees:			
Full Time:		11	
Part Time:		4	
Salaries Paid:	\$576,857		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$1,206,894	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$37	\$4,662	\$11
Revenues During FY 23:	\$687,999	\$96,734	\$23,932
Expenditures During FY 23:	\$683,050	\$86,758	\$19,499
Per Capita Revenues:	\$21	\$688	\$7
Per Capita Expenditures:	\$21	\$701	\$6
Revenues over/under Expenditures:	\$4,949	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	177.42%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$1,211,843	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$37	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$256,758	\$15,496	\$0
Total Unrestricted Net Assets:	\$518,244	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$2,690,000	\$14,978,993	\$0
Per Capita Debt:	\$82	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$46,245,072	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,401	\$206,339	\$0
Revenues During FY 23:	\$4,201,893	\$7,409,480	\$0
Expenditures During FY 23:	\$3,791,042	\$6,910,122	\$0
Per Capita Revenues:	\$127	\$46,082	\$0
Per Capita Expenses:	\$115	\$37,414	\$0
Operating Income (loss):	\$410,851	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	1,232.33%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$46,718,323	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,416	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lamotte-Montgomery Multi Township Tax Assessment District		
Unit Code:	017/010/24	County:	Crawford
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$27,665		
Equalized Assessed Valuation:	\$45,428,539		
Population:	4,008		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$8,700		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$76,804	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$19	\$4,662	\$11
Revenues During FY 23:	\$23,947	\$96,734	\$23,932
Expenditures During FY 23:	\$12,264	\$86,758	\$19,499
Per Capita Revenues:	\$6	\$688	\$7
Per Capita Expenditures:	\$3	\$701	\$6
Revenues over/under Expenditures:	\$11,683	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	721.52%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$88,487	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$22	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,948	\$18,430	\$0
Total Unreserved Funds:	\$64,540	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lanesville-Illiopolis Multi Township Tax Assessment District		
Unit Code:	083/030/24	County:	Sangamon
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,145		
Equalized Assessed Valuation:	\$55,910,540		
Population:	845		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$2,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$46,282	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$55	\$4,662	\$11
Revenues During FY 23:	\$19,285	\$96,734	\$23,932
Expenditures During FY 23:	\$14,310	\$86,758	\$19,499
Per Capita Revenues:	\$23	\$688	\$7
Per Capita Expenditures:	\$17	\$701	\$6
Revenues over/under Expenditures:	\$4,975	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	358.19%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$51,257	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$61	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$51,257	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	LaSalle Co Soil And Water Conservation District		
Unit Code:	050/010/17	County:	Lasalle
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,450		
Equalized Assessed Valuation:	\$3,318,253,940		
Population:	107,689		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$82,370	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$706,365	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$7	\$4,662	\$11
Revenues During FY 23:	\$251,571	\$96,734	\$23,932
Expenditures During FY 23:	\$174,886	\$86,758	\$19,499
Per Capita Revenues:	\$2	\$688	\$7
Per Capita Expenditures:	\$2	\$701	\$6
Revenues over/under Expenditures:	\$76,685	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	447.75%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$783,050	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$7	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,667	\$15,496	\$0
Total Unrestricted Net Assets:	\$672,383	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lawrence Co Soil And Water Conservation District		
Unit Code:	051/010/17	County:	Lawrence
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$238,298		
Equalized Assessed Valuation:	\$97,612,856		
Population:	15,765		
Employees:			
	Full Time:	1	
	Part Time:		
	Salaries Paid:	\$44,760	

Blended Component Units
Number Submitted = 1
Lawrence County Soil and Water Conservation D

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$238,711	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$15	\$4,662	\$11
Revenues During FY 23:	\$109,607	\$96,734	\$23,932
Expenditures During FY 23:	\$129,622	\$86,758	\$19,499
Per Capita Revenues:	\$7	\$688	\$7
Per Capita Expenditures:	\$8	\$701	\$6
Revenues over/under Expenditures:	(\$20,015)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	168.72%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$218,696	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$14	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lee Co Soil And Water Conservation District		
Unit Code:	052/010/17	County:	Lee
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$81,959		
Equalized Assessed Valuation:	\$964,223,859		
Population:	34,049		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$44,771		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$585,209	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$17	\$4,662	\$11
Revenues During FY 23:	\$184,097	\$96,734	\$23,932
Expenditures During FY 23:	\$139,366	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$4	\$701	\$6
Revenues over/under Expenditures:	\$44,731	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	452.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$629,940	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$19	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,799	\$18,430	\$0
Total Unreserved Funds:	\$623,141	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Leef-New Douglas Multi Township Tax Assessment District		
Unit Code:	057/010/24	County:	Madison
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,645		
Equalized Assessed Valuation:	\$30,392,601		
Population:	1,117		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$950		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$5,244	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$5	\$4,662	\$11
Revenues During FY 23:	\$12,065	\$96,734	\$23,932
Expenditures During FY 23:	\$10,978	\$86,758	\$19,499
Per Capita Revenues:	\$11	\$688	\$7
Per Capita Expenditures:	\$10	\$701	\$6
Revenues over/under Expenditures:	\$1,087	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	57.67%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$6,331	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$6	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$5,244	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lenox-Hale-Sumner #4 Multi Township Tax Assessment District		
Unit Code:	094/055/24	County:	Warren
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,167		
Equalized Assessed Valuation:	\$58,969,805		
Population:	1,103		
Employees:			
Full Time:			
Part Time:	2		
Salaries Paid:	\$6,800		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$15,110	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$14	\$4,662	\$11
Revenues During FY 23:	\$14,453	\$96,734	\$23,932
Expenditures During FY 23:	\$2,208	\$86,758	\$19,499
Per Capita Revenues:	\$13	\$688	\$7
Per Capita Expenditures:	\$2	\$701	\$6
Revenues over/under Expenditures:	\$12,245	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	1,238.90%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$27,355	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$25	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$15,110	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Levan-Degonia-Fountain Bluff-Kinkaid Multi Township Tax		
Unit Code:	039/020/24	County:	Jackson
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,086		
Equalized Assessed Valuation:	\$43,386,339		
Population:	1,697		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$16,480		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$67,921	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$40	\$4,662	\$11
Revenues During FY 23:	\$36,286	\$96,734	\$23,932
Expenditures During FY 23:	\$23,680	\$86,758	\$19,499
Per Capita Revenues:	\$21	\$688	\$7
Per Capita Expenditures:	\$14	\$701	\$6
Revenues over/under Expenditures:	\$12,606	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	340.06%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$80,527	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$47	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$80,528	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lewistown Township Cemetery District		
Unit Code:	029/045/04	County:	Fulton
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$132,250		
Equalized Assessed Valuation:	\$37,655,398		
Population:	2,811		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$52,704		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$113,245	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$40	\$4,662	\$11
Revenues During FY 23:	\$113,373	\$96,734	\$23,932
Expenditures During FY 23:	\$89,552	\$86,758	\$19,499
Per Capita Revenues:	\$40	\$688	\$7
Per Capita Expenditures:	\$32	\$701	\$6
Revenues over/under Expenditures:	\$23,821	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	153.06%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$137,066	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$49	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$137,066	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Limestone-Walters Public Water Service District		
Unit Code:	072/020/19	County:	Peoria
Fiscal Year End:	3/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$421,650		
Equalized Assessed Valuation:	\$52,427,288		
Population:	1,522		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$2,690,537	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,768	\$206,339	\$0
Revenues During FY 23:	\$332,445	\$7,409,480	\$0
Expenditures During FY 23:	\$347,759	\$6,910,122	\$0
Per Capita Revenues:	\$218	\$46,082	\$0
Per Capita Expenses:	\$228	\$37,414	\$0
Operating Income (loss):	(\$15,314)	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	766.70%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$2,666,280	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,752	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Litchfield Airport Authority		
Unit Code:	068/010/03	County:	Montgomery
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$710,000		
Equalized Assessed Valuation:	\$86,939,364		
Population:	6,726		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$65,342		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$329,242	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$49	\$4,662	\$11
Revenues During FY 23:	\$427,735	\$96,734	\$23,932
Expenditures During FY 23:	\$355,702	\$86,758	\$19,499
Per Capita Revenues:	\$64	\$688	\$7
Per Capita Expenditures:	\$53	\$701	\$6
Revenues over/under Expenditures:	\$72,033	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	121.25%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$431,275	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$64	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$1,117,595	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$720,000	\$14,978,993	\$0
Per Capita Debt:	\$107	\$21,055	\$0
General Obligation Debt over EAV:	0.77%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Little Swan lake Sanitary District		
Unit Code:	094/005/16	County:	Warren
Fiscal Year End:	5/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$112,000		
Equalized Assessed Valuation:	\$11,348,810		
Population:	275		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$68,055	\$14,978,993	\$0
Per Capita Debt:	\$247	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$990,817	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$3,603	\$206,339	\$0
Revenues During FY 23:	\$114,301	\$7,409,480	\$0
Expenditures During FY 23:	\$82,576	\$6,910,122	\$0
Per Capita Revenues:	\$416	\$46,082	\$0
Per Capita Expenses:	\$300	\$37,414	\$0
Operating Income (loss):	\$31,725	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	1,238.30%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$1,022,542	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$3,718	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Livingston Co Soil And Water Conservation District		
Unit Code:	053/010/17	County:	Livingston
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$253,500		
Equalized Assessed Valuation:	\$955,633,772		
Population:	35,664		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$128,732		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$344,069	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$10	\$4,662	\$11
Revenues During FY 23:	\$300,888	\$96,734	\$23,932
Expenditures During FY 23:	\$253,486	\$86,758	\$19,499
Per Capita Revenues:	\$8	\$688	\$7
Per Capita Expenditures:	\$7	\$701	\$6
Revenues over/under Expenditures:	\$47,402	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	154.43%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$391,461	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$11	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$391,461	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lockport Heights Sanitary District		
Unit Code:	099/020/16	County:	Will
Fiscal Year End:	6/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$256,927		
Equalized Assessed Valuation:	\$20,097,142		
Population:	1,640		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$14,622		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$376,397	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$230	\$4,662	\$11
Revenues During FY 23:	\$280,921	\$96,734	\$23,932
Expenditures During FY 23:	\$101,007	\$86,758	\$19,499
Per Capita Revenues:	\$171	\$688	\$7
Per Capita Expenditures:	\$62	\$701	\$6
Revenues over/under Expenditures:	\$179,914	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	550.76%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$556,311	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$339	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$556,311	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Logan Co Soil And Water Conservation District		
Unit Code:	054/010/17	County:	Logan
Fiscal Year End:	6/30/2023		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$110,230		
Equalized Assessed Valuation:	\$722,070,096		
Population:	27,987		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$66,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$277,359	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$10	\$4,662	\$11
Revenues During FY 23:	\$137,348	\$96,734	\$23,932
Expenditures During FY 23:	\$110,023	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$4	\$701	\$6
Revenues over/under Expenditures:	\$27,325	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	276.93%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$304,684	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$11	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$304,684	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Logan County Cemetery District		
Unit Code:	054/020/04	County:	Logan
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$490,352		
Equalized Assessed Valuation:	\$578,573,992		
Population:	27,591		
Employees:			
Full Time:	5		
Part Time:	1		
Salaries Paid:	\$234,213		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$329,437	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$12	\$4,662	\$11
Revenues During FY 23:	\$446,005	\$96,734	\$23,932
Expenditures During FY 23:	\$467,650	\$86,758	\$19,499
Per Capita Revenues:	\$16	\$688	\$7
Per Capita Expenditures:	\$17	\$701	\$6
Revenues over/under Expenditures:	(\$21,645)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	65.82%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$307,792	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$11	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,042	\$18,430	\$0
Total Unreserved Funds:	\$284,750	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Logan-Trivoli #4 Multi Township Tax Assessment District		
Unit Code:	072/025/24	County:	Peoria
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,245		
Equalized Assessed Valuation:	\$102,604,228		
Population:	4,255		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$13,900	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$7,217	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$2	\$4,662	\$11
Revenues During FY 23:	\$19,569	\$96,734	\$23,932
Expenditures During FY 23:	\$20,595	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$5	\$701	\$6
Revenues over/under Expenditures:	(\$1,026)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	30.06%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$6,191	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$1	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$6,191	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Loran-Jefferson Multi Township Tax Assessment District		
Unit Code:	089/010/24	County:	Stephenson
Fiscal Year End:	3/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$15,000		
Equalized Assessed Valuation:	\$40,693.893		
Population:	1,614		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$440		

Blended Component Units

Number Submitted = 1
Loran Jefferson MTAD Tax Assessment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$7,361	\$96,734	\$23,932
Expenditures During FY 23:	\$10,091	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$6	\$701	\$6
Revenues over/under Expenditures:	(\$2,730)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	(27.05%)	255.92%	136.43%
Ending Fund Balance for FY 23:	(\$2,730)	\$219,348	\$39,436
Per Capita Ending Fund Balance:	(\$2)	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lost Lake Public Water District		
Unit Code:	071/005/37	County:	Ogle
Fiscal Year End:	12/31/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$548,050		
Equalized Assessed Valuation:	\$23,290,675		
Population:	1,411		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$138,910		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$0	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$0	\$4,662	\$11
Revenues During FY 23:	\$0	\$96,734	\$23,932
Expenditures During FY 23:	\$0	\$86,758	\$19,499
Per Capita Revenues:	\$0	\$688	\$7
Per Capita Expenditures:	\$0	\$701	\$6
Revenues over/under Expenditures:	\$0	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	0.00%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$0	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$0	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$1,084,107	\$14,978,993	\$0
Per Capita Debt:	\$768	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$1,420,394	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$1,007	\$206,339	\$0
Revenues During FY 23:	\$602,230	\$7,409,480	\$0
Expenditures During FY 23:	\$469,395	\$6,910,122	\$0
Per Capita Revenues:	\$427	\$46,082	\$0
Per Capita Expenses:	\$333	\$37,414	\$0
Operating Income (loss):	\$132,835	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	329.28%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$1,545,629	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$1,095	\$215,011	\$0

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lost Nation New Landing River Conservancy District		
Unit Code:	071/010/14	County:	Ogle
Fiscal Year End:	4/30/2023		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$913,066		
Equalized Assessed Valuation:	\$23,063,802		
Population:	1,000		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$69,687		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$993,917	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$994	\$4,662	\$11
Revenues During FY 23:	\$235,702	\$96,734	\$23,932
Expenditures During FY 23:	\$249,878	\$86,758	\$19,499
Per Capita Revenues:	\$236	\$688	\$7
Per Capita Expenditures:	\$250	\$701	\$6
Revenues over/under Expenditures:	(\$14,176)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	392.09%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$979,741	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$980	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$980,201	\$111,400	\$0

FISCAL YEAR 2023



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$880,000	\$14,978,993	\$0
Per Capita Debt:	\$880	\$21,055	\$0
General Obligation Debt over EAV:	3.82%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax														
Unit Code:	038/050/24	County:	Iroquois												
Fiscal Year End:	12/31/2023														
Accounting Method:	Cash														
Appropriation or Budget:	\$35,000														
Equalized Assessed Valuation:	\$183,665,220														
Population:	5,820														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;"> </td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">1</td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$18,983</td> </tr> </table>			Full Time:				Part Time:	1			Salaries Paid:	\$18,983		
Full Time:															
Part Time:	1														
Salaries Paid:	\$18,983														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$128,471	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$22	\$4,662	\$11
Revenues During FY 23:	\$28,885	\$96,734	\$23,932
Expenditures During FY 23:	\$29,114	\$86,758	\$19,499
Per Capita Revenues:	\$5	\$688	\$7
Per Capita Expenditures:	\$5	\$701	\$6
Revenues over/under Expenditures:	(\$229)	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	440.48%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$128,242	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$22	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$18,430	\$0
Total Unreserved Funds:	\$128,242	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lyman-Wall-Peach Orchard-Sullivant #2 Multi Township Tax		
Unit Code:	027/035/24	County:	Ford
Fiscal Year End:	12/31/2023		
Accounting Method:	Cash		
Appropriation or Budget:	\$22,455		
Equalized Assessed Valuation:	\$75,670,566		
Population:	2,004		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$680		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 23:	\$20,626	\$209,496	\$38,906
Per Capita Beginning Fund Balance:	\$10	\$4,662	\$11
Revenues During FY 23:	\$18,148	\$96,734	\$23,932
Expenditures During FY 23:	\$14,450	\$86,758	\$19,499
Per Capita Revenues:	\$9	\$688	\$7
Per Capita Expenditures:	\$7	\$701	\$6
Revenues over/under Expenditures:	\$3,698	\$9,976	\$461
Ratio of Fund Balance to Expenditures:	168.33%	255.92%	136.43%
Ending Fund Balance for FY 23:	\$24,324	\$219,348	\$39,436
Per Capita Ending Fund Balance:	\$12	\$5,044	\$12

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,323	\$18,430	\$0
Total Unreserved Funds:	\$0	\$57,137	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$15,496	\$0
Total Unrestricted Net Assets:	\$0	\$111,400	\$0

FISCAL YEAR 2023



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 23:	\$0	\$14,978,993	\$0
Per Capita Debt:	\$0	\$21,055	\$0
General Obligation Debt over EAV:	0.00%	208,967.88%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 23:	\$0	\$6,300,473	\$0
Per Capita Beginning Retained Earnings	\$0	\$206,339	\$0
Revenues During FY 23:	\$0	\$7,409,480	\$0
Expenditures During FY 23:	\$0	\$6,910,122	\$0
Per Capita Revenues:	\$0	\$46,082	\$0
Per Capita Expenses:	\$0	\$37,414	\$0
Operating Income (loss):	\$0	\$499,358	\$0
Ratio of Retained Earnings to Expenses:	0.00%	124.32%	0.00%
Ending Retained Earnings for FY 23:	\$0	\$6,833,713	\$0
Per Capita Ending Retained Earnings:	\$0	\$215,011	\$0